



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-5

J. Gordon Stephens Jr., Treasurer
Burson-Marsteller Political
Action Committee
1850 M Street, NW Ste. 900
Washington, DC 20036

DEC 2 - 1994

Identification Number: C00201863

Reference: October Quarterly Report (7/1/94-9/30/94)

Dear Mr. Stephens:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period and the frequency of deduction. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

-For future reporting, please be advised that only contributions to federal candidates and political committees should be itemized on a separate Schedule B supporting Line 23 of the Detailed Summary Page. Contributions to non-federal candidates and committees should be itemized on Schedule B supporting Line 29.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Neil Evans
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Deductible Contribution Page		PAGE OF
Contributions From Individuals				FOR LINE NUMBER 31(c)(2)
<small>All information copied from your Payroll and Deductions may not be used by any person for the purpose of making contributions or for committee purposes, other than using the name and address of any political committee to which contributions have been made.</small>				
NAME OF COMMITTEE OR PAC National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code Anne Sullivan 21 15th Street City, State ZIP Name for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other entity		Name of Employer Bancroft Organization, Inc. Owner: Bancroft, Manager Average Turnover > 1		Date Month Year Paid Amount of Each Deductible Payment payroll deduction \$79.00 \$114 (\$114 turnover)
B. Full Name, Mailing Address and ZIP Code Rodney Jones 651 Boundary Road City, State ZIP Name for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other entity		Name of Employer Bancroft Organization, Inc. Owner: Vice President Average Turnover > 1		Date Month Year Paid Amount of Each Deductible Payment payroll deduction \$120.00 \$120 (\$120 turnover)

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$126 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Deductible Contribution Page		PAGE OF
Contributions From Individuals				FOR LINE NUMBER 31(c)(2)
<small>All information copied from your Payroll and Deductions may not be used by any person for the purpose of making contributions or for committee purposes, other than using the name and address of any political committee to which contributions have been made.</small>				
NAME OF COMMITTEE OR PAC National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code Martin L. Evans 4 River Road City, State ZIP Name for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other entity		Name of Employer Bancroft Organization, Inc. Owner: Chairwoman Average Turnover > 1		Date Month Year Paid Amount of Each Deductible Payment \$3,000.00 (\$1,000) CHARTER PAID

SCHEDULE B ITEMIZED EXPENDITURES		Use separate schedule for each category of the Deductible Contribution Page		PAGE OF
Operating Expenditures/Other Federal				FOR LINE NUMBER 31(c)(2)
<small>All information copied from your Payroll and Deductions may not be used by any person for the purpose of making contributions or for committee purposes, other than using the name and address of any political committee to which contributions have been made.</small>				
NAME OF COMMITTEE OR PAC National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code Martin L. Evans 4 River Road City, State ZIP Name for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other entity		Type of Expenditure Radio Ads Description for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other entity		Date Month Year Paid Amount of Each Deductible Payment \$3,000.00 (\$1,000) CHARTER PAID

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

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